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16 UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

20 ORACLE USA, INC., *et al.*,

No. 07-CV-01658 PJH (EDL)

21 Plaintiffs,

V.

22 SABAG et al.

**DECLARATION OF ALEX SAN
JUAN IN SUPPORT OF ORACLE'S
OPPOSITION TO DEFENDANTS'
MOTION TO COMPEL.**

REDACTED

Defendants.

— 25 —

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Case No. 07-CV-01658 PJH (E)

1 I, Alex San Juan, declare as follows:

2 1. I am over the age of 18 and competent to testify to the facts stated in this
3 declaration. All statements made in this declaration are based upon my personal knowledge and
4 belief. If called and sworn as a witness, I could and would competently testify as to such
5 matters.

6 2. I am currently employed as the General Ledger Global Process Owner at
7 Oracle USA, Inc., a subsidiary of Oracle Corporation (together, "Oracle"). I have been
8 employed at Oracle since 1996. My responsibilities include working with all of Oracle's
9 accounting and financial processes, from recording transactions through financial reporting. As
10 the General Ledger Global Process Owner, I am familiar with Oracle's general ledger, Oracle's
11 charts of accounts, and Oracle's accounting systems.

12 ***Oracle's General Ledger***

13 3. Oracle's general ledger contains data for every financial transaction that
14 Oracle tracks. Oracle's public financial statements reflect an aggregation of this data. Oracle's
15 general ledger tracks approximately 80,000 cost centers, 2,000 accounts, 2,000 lines of business,
16 which makes up at least 6 million distinct account combinations. For example, only one month's
17 data for Oracle USA, Inc. is alone over 3 million lines of data.

18 ***Defendants' April 29, 2009 Request for General Ledger Information***

19 4. I have reviewed Defendants' April 29, 2009 request for Oracle general
20 ledger information, attached as Exhibit F to the Declaration of Holly A. House. That request
21 asks for "the portions of Oracle's general ledger" for a 73-page list of accounts and lines of
22 businesses. In addition, it asks for "the detailed general ledger accounts" for "Intangible Assets,"
23 "Goodwill," and "Deferred revenues (both current and non-current)" as shown on Oracle's
24 financial statements.

25 [REDACTED] I understand Defendants' April 29 request to ask for a level of detail that
26 would show each transaction that is booked to the listed accounts, not the monthly end-balance
27 or "trial balance" information.
28 [REDACTED]

1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED] Defendants' April 29 request for general ledger information is not limited by
6 operating unit or Oracle entity.

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 Accordingly, because Defendants' seventy-three page list of accounts includes mostly parent
16 accounts and line of business accounts, it is actually even longer.

17 8. To respond to Defendants' request, the most efficient process would still
18 require that Oracle pull transaction-level data by month.

19 [REDACTED]

20 [REDACTED]

21 [REDACTED] As Oracle is in its 2010 fiscal year, Defendants' entire request seeks
22 historical general ledger information.

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

26 [REDACTED]

27 [REDACTED]

28 [REDACTED]

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This would be a monumental task.

15 12. In total, to respond to Defendants' April 29 general ledger request, I
16 estimate Oracle would need to pull hundreds of millions of transaction-level line data, place that
17 data in a database, summarize it, and manually reconstruct it to tie out to Oracle's historically
18 reported financial performance.

19 13. Barring unanticipated complications, I conservatively estimate it would
20 take Oracle 6 months of full-time dedicated effort from 5-10 personnel to complete this
21 collection.

22 *Defendants' July 14 Request for the Entire General Ledgers of Oracle USA, Inc., Oracle*
International Corporation, Oracle EMEA, Ltd.

23 14. I understand that on July 14, 2009, Defendants revised their request to
24 instead ask for the entire general ledgers of Oracle USA, Inc., Oracle International Corporation,
25 Oracle EMEA, Ltd. I understand that Siebel Systems Inc. may also become part of Defendants'
26 request.

27 15. In some respects, this request is broader than Defendants' April 29, 2009

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1 request for general ledger information because the scope of accounts is broadened from their 73-
2 page list to every account contained in the requested ledgers. In one respect, however, it is more
3 limited. [REDACTED]

4 [REDACTED]

5 16. I understand this request to also be for transaction-level detail. [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 19. In total, to respond to Defendants' July 14 general ledger request, I
20 estimate Oracle would need to pull hundreds of lines of transaction-level line data, place that
21 data in a database, summarize it, and manually reconstruct it to tie out to Oracle's historically
22 reported financial performance.

23 20. Barring unanticipated complications, I conservatively estimate it would
24 take Oracle 3 months of full-time dedicated effort from 5-10 personnel to complete this
25 collection.

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1 I declare under penalty of perjury under the laws of the United States that the
2 foregoing is true and correct and that this declaration is executed at Chesapeake, Virginia, on
3 July 27, 2009.

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Alex San Juan

Alex San Juan